

# State of South Dakota

## SEVENTY-SECOND SESSION LEGISLATIVE ASSEMBLY, 1997

651A0788

### HOUSE CONCURRENT RESOLUTION NO. 1009

Introduced by: Representatives McNenny, Apa, Brosz, Derby, Jaspers, Madden, Monroe, Napoli, and Pummel and Senators Kleven, Brown (Arnold), Frederick, and Johnson (William)

1 A CONCURRENT RESOLUTION, Recommending that an interim study be conducted on the  
2 effects of special events on municipal tax valuation.

3 WHEREAS, certain unique or special events, such as the annual Sturgis motorcycle rally,  
4 can have unusual impacts on local economies; and

5 WHEREAS, some special events in the state cause changes in property values and tax  
6 valuations that do not reflect actual use or value during the remainder of the year; and

7 WHEREAS, such taxation impacts may create an unfair circumstance for other property  
8 owners in the area who are not directly connected with the special event:

9 NOW, THEREFORE, BE IT RESOLVED, by the House of Representatives of the Seventy-  
10 second Legislature of the State of South Dakota, the Senate concurring therein, that the  
11 Executive Board of the Legislative Research Council be requested to appoint an interim study  
12 committee to conduct a thorough review of the effects of special events, such as the Sturgis  
13 motorcycle rally and other special circumstances, on valuation for taxation purposes in  
14 municipalities. The committee shall report its findings to the 1998 Legislature.